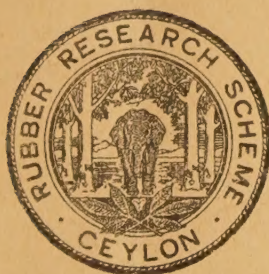
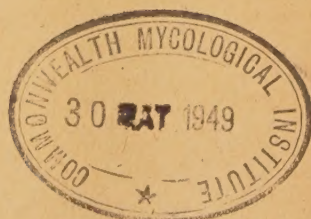


Supplement
to the
Report of the Work of
The Rubber Research
Board in 1947.

(Established under the Rubber Research Ordinance Chapter 302).



March, 1949.



AUDITOR-GENERAL'S REPORT FOR 1947

The accounts of the Rubber Research Scheme (Ceylon) for the year ended December 31, 1947 were audited under my direction.

The financial statements:—

- (a) Dartonfield Estate Working Account;
- (b) Nivitigalakele Experiment Station Working Account;
- (c) Revenue Account, Capital Account and General Balance Sheet;
and
- (d) Provident Fund Working Account,

were compared with the books and accounts and found to agree. The statements are returned herewith duly certified.

I INCOME

2. The total income for the year amounted to Rs. 474,706.32. This exceeded the estimate by Rs. 221,422.32. The increase in revenue is mainly due to the increased rate of cess collected.

3. The following is a comparison between the estimated and the actual income under the different accounts; short notes of reasons for the excess or deficit are given under "remarks."—

Account	Estimate Rs.	Actual Income Rs.	Excess Rs.	Deficit Rs.	Remarks
1. Cess Collections	224,000	451,149.40	227,149.40	—	Increased rate of cess
2. Interest	18,694	16,800.10	—	1,893.90	Sale of 2 Investments and recall of 2 Savings Deposits.
3. Sale of Publications	800	1,140.66	340.66	—	More publications sold.
4. Profit from Dartonfield	1,737	—	—	1,737.00	Actual loss Rs. 4,433.80. Shortfall of crops and increased expenditure on Estate Working Account.
5. Profit from Nivitigalakele	5,553	—	—	5,553.00	Actual loss Rs. 2,622.22 Increased expenditure on Estate Working Account.
6. Sundry Receipts	2,500	5,616.16	3,116.16	—	Appreciated value of 2 investments sold and royalty on timber sold.
	Rs. 253,284	474,706.32	230,606.22	9,183.90	

4. **Loss from Dartonfield Estate.**—The loss for the year under review was Rs. 4,433-80, as against a profit of Rs. 22,414 in the previous year.

5. **Loss from Nivitigalakele Experiment Station.**—The working of the experiment station for the year under review showed a loss of Rs. 2,622.22 as against a profit of Rs. 6,587 in the previous year.

II EXPENDITURE

6. **Revenue Expenditure.**—The total expenditure on revenue account exclusive of the amount allowed for depreciation of fixed assets, and Audit Fee reserve amounted to Rs. 420,933-79 as compared with Rs. 327,541 for the previous year. The details of this expenditure are fully set forth in the Revenue Account. The whole of this expenditure was checked with supporting vouchers and accounts.

7. **Capital Expenditure.**—The expenditure incurred on fixed capital assets during the year amounted to Rs. 118,885.99 as compared with Rs. 136,701 for the previous year. The details of this expenditure are shown in the capital account.

8. A comparison between the approved estimates and the expenditure incurred during the year is shown in Statement "A" attached. The reasons for the major variations between the estimates and the actual expenditure as furnished by the Director are shown against the respective items in the statement.

III CAPITAL ACCOUNT

9. The total expenditure on Capital Account at 31st December, 1946 was Rs. 1,002,087-21. During the year under review capital expenditure amounted to Rs. 118,885-99, less a sum of Rs. 1,149-10 being proceeds of sale of equipment and livestock bringing the total capital cost at 31st December, 1947 to Rs. 1,119,824-10.

IV BALANCE SHEET

(a) Liabilities

10. **Creditors — Rs. 11,075-47.**—This amount represents the sums due to creditors for goods purchased or services rendered during the year.

11.—**Passage Fund Reserve — Rs. 12,787-09.**—The balance on 31st December, 1946 was Rs. 795.71 and a sum of Rs. 15,000 was transferred to this fund during the year. A sum of Rs. 3,008-62 was utilised during the year in connection with the sea and air passages of the members of the senior staff. This reduced the total to the credit of the Fund to Rs. 12,787-09.

12. **Depreciation Reserve — Rs. 233,868-87.**—This sum represents the amount set apart for the depreciation of the fixed assets of the Scheme.

The amount transferred from Revenue to this account during the year was Rs. 21,167.91 made up as follows:—

Dartonfield :—

Buildings at 3½% on Rs. 259.15 being cost of latrine for which depreciation was omitted to be provided for in 1946	Rs. cis.
On Rs. 231,981.03 @ 3½%	9.07
Furniture, fixed equipment @ 7½% on Rs. 27,305.03	8,119.34
Water and Power Supply @ 7½% on Rs. 28,778.54	2,047.88
Machinery and tools @ 7½% on Rs. 49,942.14	2,158.39
Accumulators @ 20% on Rs. 2,395.25	3,745.66
	479.05

Nivitigalakele :—

Buildings @ 3½% on Rs. 42,406.70	1,484.23
Furniture and fixed equipment @ 7½% on Rs. 2,867.44	215.06
Water and Power Supply @ 7½% on Rs. 3,405.17	255.39
Machinery and tools @ 7½% on Rs. 3,402.09	255.16

Hedigalla :—

Buildings @ 3½% on Rs. 18,441.14	645.44
Furniture and fixed equipment @ 7½% on Rs. 486.40	36.48
Water and Power Supply @ 7½% on Rs. 151.04	11.33
Laboratory Apparatus, etc. @ 7½% on Rs. 22,739.04	1,705.43

Rs. 21,167.91

13. **Provident Fund Reserve — Rs. 188,374.89.**—The balance to the credit of the Fund at the end of 1946 was Rs. 161,322.35 and additions during the year under review amounted to Rs. 43,468.62. A sum of Rs. 16,416.08 was paid out to officers who retired during the year.

14. **Medical Fund — Rs. 8,997.54.**—The balance to the credit of this Fund at the end of 1946 was Rs. 7,740.50 and additions during the year under review amounted to Rs. 3,506.00. A sum of Rs. 2,248.96 was paid out to the officers during the year.

15. **Audit Fee Reserve — Rs. 1,171.45.**—The amount to the credit of this account at the beginning of the year was Rs. 1,204.12 and that provided for the year 1947 was Rs. 850. Payments during the year in respect of service for 1946 amounted to Rs. 882.67.

16. **Reserve for Stabilisation of Income — Rs. 191,798.54.**—A deficit of Rs. 10,482.24 was transferred to Surplus Account during the year under review and no additions to this reserve were made during the year.

17. **Appreciation of Investments — Rs. 16,512.50.**—Represents the amount by which the investments had appreciated in value as at 31st December, 1947.

18. **Surplus Account — Deficit Rs. 10,482.24.**—The surplus at the beginning of the year was Rs. 75,648.38. To this were added a sum of Rs. 1,000.75 being the value realised by the sale of assets; and a sum of Rs. 31,754.62

being the excess of income over expenditure for 1947. After deducting Rs. 118,885.99 on account of Contribution to Capital Outlay there was a deficit of Rs. 10,482.24 at the end of the year.

(b) Assets

19. **Debtors — Rs. 72,401.96.**—This represents cess collections for December 1947 amounting to Rs. 43,001.57 and sundries amounting to Rs. 29,400.39 which were outstanding at 31st December, 1947. The former has since been received in full.

20. **Advance Account — Rs. 8,166.47.**—Of this amount Rs. 765.69 and Rs. 93.36 represent advances to the Superintendent of Dartonfield, Nivitigalakele, Hedigalla Estates and Small-Holdings Propaganda Officer and Rs. 7,147.42 to the London Advisory Committee for sundry expenses. The amounts shown are the balances with them at 31st December, 1947. The amount shown against the Postmaster-General represents the sum deposited with him in respect of trunk-call and telephone services.

21. **Accraed Interest on Investments — Rs. 338.67.**—This sum represents the amount of interest accrued for the year on the investments, but not received during the year. This has since been recovered.

22. **Payments in Advance — Rs. 1,129.90.**—This represents certain expenditure incurred in respect of the year 1948 during 1947.

23. **Stocks — Rs. 8,117.30.**—The balances of the estate stocks, Rubber chemicals and softened rubber at the end of the year were Rs. 4,322.90, Rs. 3,720.20 and Rs. 74.20, respectively. The balance of the estate stocks was made up as follows:—

Dartonfield :—

Rice and Foodstuffs	...	...	Rs. 836.01
Stock of Materials	...	...	„ 2,449.32
Export of latex stock account	...	...	„ 898.83

Nivitigalakele :—

Rice and Foodstuffs	...	...	„ 138.74
			<u>Rs. 4,322.90</u>

These balances were verified by a Board of Survey at the end of the year and the figures represent the actual value of the stock as at 31st December, 1947.

24. **Loan to Hataraliyadda Co-operative Society — Rs. 1,300.**—Of the sum of Rs. 1,600 outstanding at the beginning of the year a sum of Rs. 300 was repaid during the year.

25. **Investments — Rs. 506,512.50.**—Details of this amount are shown in the Balance Sheet in terms of the Middle Market Value at 31st December, 1947. The certificates in support of the investments were seen.

26. **Cash Balances — Rs. 66,619.55.**—Details of this figure are shown in the Balance Sheet. The Pass Books in respect of the Savings Bank Accounts were seen. The Balances in Current Accounts Nos. 1 and 2 were verified by reference to Bank Certificates and Reconciliation Statements. The Balance of Cash in hand at December 31, 1947 was not verified, but a surprise verification of the cash in hand was made on 17th August, 1948.

V. GENERAL

The accounts were received quarterly and audited in this office. The office of the Scheme at Dartonfield Estate was visited once in respect of the accounts for the year under review and the books and accounts kept were checked and cash in hand verified.

(Sgd.) P. W. KAULE,
For Auditor-General.

Audit Office,
Colombo, October 18, 1948.

RUBBER RESEARCH SCHEME (CEYLON)

INCOME FOR 1947

	Estimate Rs. cts.	Actual Income Rs. cts.	Excess Rs. cts.	Deficit Rs. cts.	
Cess Collections	224,000.00	451,149.40	227,149.40	—	Increased rate of cess.
Interest	18,694.00	16,800.10	—	1,893.90	Sale of 2 investments and recall of 2 Savings Deposits.
Sale of Publications	800.00	1,140.66	340.66	—	More publications sold.
Profit from Dartonfield	1,737.00	—	—	4,433.80	Shortfall of crop and increased expenditure on Estate Work- ing Account.
Profit from Nivittigalakele	5,553.00	—	—	2,622.22	Increased expenditure on Estate Working Account.
Sundry Receipts	2,500.00	4,299.31	1,799.31	—	Appreciated value of 2 invest- ments sold and royalty on timber sold.

RUBBER RESEARCH SCHEME (CEYLON)

Dartonfield Estate

Working Account for the year ended 31st December, 1947

Dr.				Cr.
	Rs. cts.	Rs. cts.		Rs. cts.
To EXPENDITURE :—			By SALES :—	
General Charges	28,711.93		Manufactured Rubber (71,164 lbs.)	52,896.21
Upkeep, Manufacture and Distribution ...	33,592.05	62,303.98	Food Crops	1.50
„ Loss on Carting Account		229.40	„ LATEX CREAMING :—	
			Creaming 38,727.6 gls. latex ...	19,363.80
			Creping 1473 lbs. sediment, etc. ...	147.30
			Less: Expenditure	19,511.10 14,309.23
			„ Loss transferred to Revenue Account	5,201.87 4,433.80
		Rs. <u>62,533.38</u>		Rs. <u>62,533.38</u>

Nivitigalakele Experiment Station

Working Account for the year ended 31st December, 1947

Dr.				Cr.
	Rs. cts.	Rs. cts.		Rs. cts.
To EXPENDITURE :—			By SALE OF PRODUCE :—	
General Charges	14,348.66		Manufactured Rubber (52,635 lbs.) ...	31,448.08
Upkeep, Manufacture and Distribution ...	16,645.30	30,993.96	Planting Material	1,309.36 32,757.44
„ Upkeep of Nurseries		4,257.73	„ Sale of 160 Albizzia trees	741.75
„ Handling and distribution of budwood and budded stumps ...		872.87	„ Sale of Food Crops	32.76
			Less: Expenditure	29.61 3.15
			„ Loss transferred to Revenue Account	2,622.22
		Rs. <u>36,124.56</u>		Rs. <u>36,124.56</u>

RUBBER RESEARCH SCHEME (CEYLON)

Revenue Account for the year ended 31st December, 1947.

Dr.				Cr.
	Rs. cts.	Rs. cts.	Rs. cts.	Rs. cts.
To PERSONAL EMOLUMENTS:—			By CESS COLLECTIONS ...	451,149.40
Senior Scientific Staff ...	106,408.58		" INTEREST ...	16,800.10
Junior Scientific Staff ...	16,380.32		" SALE OF PUBLICATIONS	1,140.66
Office Staff ...	17,551.61	140,340.51	" SUNDRY RECEIPTS:—	
" LIBRARY & PUBLICATIONS:—			General ...	4,299.31
Library ...	1,520.52		Sale of Vulcanised products Rs. 8,474.40	
Publications ...	2,217.81	3,738.33	Less: expenditure Rs. 7,157.55	1,316.85
" SMALLHOLDINGS WORK:—				5,616.16
Salaries and Allowances ...	25,912.08			
Travelling & General Expenses ...	11,651.91	37,563.99		
" LABORATORY:—				
Equipment & Working Expenses ...	4,111.48			
Furniture Replacements ...	43.25	4,154.73		
" FIELD & FACTORY EXPERIMENTS:—				
Field Experiments	3,979.50			
Factory Experiments ...	518.58	4,498.08		
" OFFICE:—				
Stationery & Office Equipment ...	2,778.72			
Postages and Telegrams ...	1,785.96			
Advertising ...	841.83			
Telephones ...	1,077.11			
Audit ...	850.00	7,333.62		
" TRAVELLING:—				
Expenses of Board Members ...	3,505.45			
Expenses of Staff ...	6,787.52	10,292.97		
" MAINTENANCE OF BUILDINGS, POWER & WATER SUPPLY:—				
Laboratories & Offices	90.43			
Bungalows ...	3,633.68			
Power & Water Supply ...	3,591.23			
Bungalow Furniture Replacements ...	675.73	7,991.07		
" MISCELLANEOUS ITEMS SHARED WITH ESTATES:—				
Dartonfield General Charges ...	28,711.97			
Nivitigalakele General Charges ...	14,348.66			
Hedigalla General Charges ...	12,462.38			
Upkeep of Roads and Grounds ...	989.69			
Factory Upkeep ...	3,393.08			
Power Supply ...	7,395.61	67,301.39		
" CONTINGENCIES:—				
Contribution to London Advisory Committee ...	26,713.04			
General Charges ...	2,593.65			
Insurances ...	4,066.51			
Staff Provident Fund ...	24,807.74			
Passages ...	15,000.00			
Entertainment Allowance ...	170.00			
War Allowances to Staff ...	55,406.25			
Contribution to Medical Fund ...	1,628.00	130,385.19		
" DEPRECIATION ...		21,167.91		
" PLANTING FOOD CROPS AT HEDIGALLA ...		1,127.89		
" LOSS ON ESTATE WORKING A/Cs:—				
Dartonfield ...	4,433.80			
Nivitigalekele ...	2,622.22	7,056.02		
Balance, being excess of Income over Expenditure for the year carried forward to Balance Sheet ...		31,754.62		
	Rs. 474,706.32			
			Rs. 474,706.32	

RUBBER RESEARCH SCHEME (CEYLON)

Capital Account as at 31st December, 1947.

EXPENDITURE	To December 31st, 1946	Transfers between Accounts	Additions in 1947	Total	RECEIPTS	
	Rs. cts.	Rs. cts.	Rs. cts.	Rs. cts.	Rs. cts.	Rs. cts.
To LAND INCLUDING DEVELOPMENT :—					By Revenue applied for Capital purposes :—	
Dartonfield	128,577.70		4,503.74	133,081.44	At 31st December 1946	1,002,087.21
Nivitigalakele	147,236.78		2,392.68	149,629.46	In 1947	118,885.99
Hedigalla	71,171.37		30,858.46	102,029.83		1,120,973.20
					Less: value of assets sold	1,149.10
						1,119,824.10
„ BUILDINGS & LINES						
DARTONFIELD :—						
Estate	68,323.87		16,730.71	85,054.58		
Headquarters	234,758.05		32,959.25	267,717.30		
NIVITIGALAKELE :—						
Estate	32,020.44		8,024.40	40,044.84		
Headquarters	21,993.03		—	21,993.03		
HEDIGALLA :—						
Estate	19,283.37		8,836.30	28,119.67		
Headquarters	—		564.64	564.64		
„ FURNITURE & FIXED EQUIPMENT :—						
Dartonfield	48,266.06	Cr. 1,023.35	6,941.08	54,183.79		
Nivitigalakele	5,733.70		—	5,733.70		
Hedigalla	555.88		—	555.88		
„ POWER & WATER SUPPLY :—						
Dartonfield	49,057.08		6,624.73	55,681.81		
Nivitigalakele	6,128.09		—	6,128.09		
Hedigalla	174.50		150.00	324.50		
„ MACHINERY & TOOLS :—						
Dartonfield	109,198.70		—	109,198.70		
Nivitigalakele	3,783.22		—	3,783.22		
„ LABORATORY APPARATUS	44,366.28		300.00	44,666.28		
„ LONDON PLANT	11,333.34		—	11,333.34		
„ LIVE STOCK	125.75	Cr. 125.75	—	—		
	1,002,087.21	1,149.10	118,885.99	1,119,824.10		Rs. 1,119,824.10

General Balance Sheet as at 31st December, 1947.

LIABILITIES		Rs. cts.	Rs. cts.	ASSETS		Rs. cts.	Rs. cts.
CREDITORS :—				DEBTORS :—			
Sundries	...	...	11,075.47	Cess Collections for December, 1947 & Arrears	...	43,001.57	
PASSAGE FUND RESERVE :—				Sundries	...	29,400.39	72,401.96
At December 31, 1946	...	795.71		ADVANCE ACCOUNTS :—			
Additions during 1947	...	15,000.00		ESTATE SUPERINTENDENT :—			
Less: Payments in 1947	...	3,008.62	12,787.09	Dartonfield	Rs. 430.34		
DEPRECIATION RESERVE :—				Nivitigalakele	82.62		
At December 31, 1946	...	213,159.96		Hedigalla	252.73	765.69	
Add: Reserve for 1947	...	21,167.91		London Advisory Committee	...	7,147.42	
Less: Depreciation on one Duplicator & one Typewriter sold	...	234,327.87		Smallholdings Propaganda Officer	...	93.36	
		459.00	233,868.87	Postmaster-General	...	160.00	8,166.47
PROVIDENT FUND RESERVE :—				Accrued interest on investments	...		338.67
At December 31, 1946	...	161,322.35		Payments in advance	...		1,129.90
Additions during 1947	...	43,468.62		STOCKS :—			
Less: Payments in 1947	...	204,790.97		Estate Stocks	Rs. 4,322.90		
		16,416.08	188,374.89	Rubber Chemicals	3,720.20		
MEDICAL FUND :—				Softened Rubber	74.20		8,117.30
At December 31, 1946	...	7,740.50		Loan to Hataraliyadda Co-operative Rubber Curing & Sale Society Ltd. at 31st December, 1946	...	1,600.00	
Additions during 1947	...	3,506.00		Less: Amount repaid	...	300.00	1,300.00
Less: Payments in 1947	...	11,246.50					
		2,248.96	8,997.54				
AUDIT FEE RESERVE :—				INVESTMENTS :—			
At December 31, 1946	...	1,204.12		In Ceylon Govt. 3½% Loan 1957/62	...	25,000.00	25,906.25
Add: Reserve for 1947	...	850.00		Do 3½% Loan 1949/51	...	190,000.00	196,412.50
Less: Payments in 1947	...	2,054.12		Do 3% War Loan 1956/60	...	20,000.00	20,550.00
		882.67	1,171.45	Do 3½% Home Defence Loan 1952/53	...	65,000.00	66,950.00
RESERVE FOR STABILISATION OF INCOME :—				Do 3½% National Loan 1964/69	...	70,000.00	72,887.50
At December 31, 1946	...	202,280.78		Do 3½% National Loan 1956	...	100,000.00	103,625.00
Less: deficit on Surplus A/c transferred	...	10,482.24	191,798.54	Do 3% National Loan 1954	...	5,000.00	5,181.25
APPRECIATION OF INVESTMENTS	...		16,512.50	Do 3% Defence Loan	...	15,000.00	15,000.00
SURPLUS ACCOUNT :—						490,000.00	506,512.50
At December 31, 1946	...	75,648.38		CASH BALANCES :—			
Add: realised value of assets sold	...	1,000.75		At Ceylon Savings Bank	...		800.17
Add: Excess of Income over expenditure for 1947	...	76,849.13		On Savings Deposit (Bank of Ceylon)	...		1,152.90
Less: Contribution to Capital Outlay	...	31,754.62		In Current Account No. 1	...		55,175.84
Deficit transferred to Reserve for Stabilisation of Income	...	108,403.75		In Current Account No. 2	...		9,408.72
		118,885.99		In hand	...		81.92
		10,482.24					
			Rs. 664,586.35				664,586.35

The accounts of the Rubber Research Scheme above set forth have been audited under my direction. I have obtained all the information and explanations that I have required and I certify as a result of this Audit that, in my opinion, the Balance Sheet is properly drawn up so as to exhibit a correct view of the affairs of the Scheme.

Audit Office,
Colombo, 18th October, 1948.

(Sgd.) P. W. KAULE,
For Auditor-General.

PROVIDENT FUND.

Working Account for the year ended 31st December, 1947.

Dr.		Rs. cts.		Cr.
To Payment to 11 retiring officers	...	16,416.08	By Balance brought forward from 1946	161,322.35
„ Balance carried forward	...	188,374.89	Board's Bonus for 1947	17,414.97
			Interest on officers' contributions for 1947	3,264.67
			Interest on Board's Bonus for 1947	3,676.24
			Bonus & interest for 1947 paid to 2 retiring officers	80.26
			Interest for 1947 paid to 9 retiring officers	371.60
			Members' contributions during 1947	18,660.88
		Rs. 204,790.97		Rs. 204,790.97

STATEMENT "A"

Head of Estimate	ACCOUNT	Estimate	Expenditure Capital	Revenue	Excess	Saving	Causes for Variation
		Rs. cts.	Rs. cts.	Rs. cts.	Rs. cts.	Rs. cts.	
1.	Administration of the Board :—						
	Travelling expenses of Members ...	3,250.00	—	3,505.45	255.45	—	More meetings held.
2.	A-I. Emoluments of Senior Scientific Staff ...	139,070.00	—	106,408.58	—	32,661.42	Research Assistants not appointed, and non-employment of full staff.
3.	A-G. Emoluments of Junior Scientific Staff ...	23,108.00	—	16,380.32	—	6,727.68	New appointments not made owing to above.
4.	Library and Publications :—						
	A. Library ...	1,500.00	—	1,520.52	20.52	—	
	B. Publications ...	3,500.00	—	2,217.81	—	1,282.19	Fewer publications issued.
5.	Smallholdings Work :—						
	A-C. Emoluments of Staff ...	27,550.00	—	25,912.08	—	1,637.92	Changes in staff.
	D-F. Travelling and General Expenses ...	18,000.00	—	11,651.91	—	6,348.09	do
6.	Laboratory :—						
	A. Equipment and Working Expenses ...	6,000.00	300.00	4,111.48	—	1,588.52	Payments not complete.
	B. Furniture Replacements ...	50.00	—	43.25	—	6.75	—
7.	Field and Factory Experiments :—						
	A. Field Experiments ...	6,560.00	—	3,979.50	—	2,580.50	Pollination work and miscellaneous experiments not undertaken.
	B. Factory Experiments ...	6,459.00	—	518.58	—	5,940.42	Less experiments owing to absence of Chemist.
8.	Office :—						
	A-C. Emoluments of Office Staff ...	17,802.00	—	17,551.61	—	250.39	Acting allowances.
	D. Stationery and Office Equipment ...	4,500.00	285.00	2,778.72	—	1,436.28	Economies.
	E. Postages and Telegrams ...	2,500.00	—	1,785.96	—	714.04	do
	F. Advertising ...	300.00	—	841.83	541.83	—	More vacancies advertised.
	G. Telephone ...	995.00	—	1,077.11	82.11	—	Moving an extension.
	H. Audit ...	850.00	—	850.00	—	—	—
9.	Travelling Expenses of Staff ...	9,000.00	—	6,787.52	—	2,212.48	Less travelling due to shortage of staff.
10.	Maintenance of Buildings, Power & Water Supply :—						
	A. Laboratories and Offices ...	500.00	—	90.43	—	409.57	Less work undertaken.
	B. Bungalows ...	5,000.00	—	3,633.68	—	1,366.32	do
	C. Power & Water Supply ...	2,500.00	—	3,591.23	1,091.23	—	Unexpected repairs to motors and water pumps.
	D. Furniture Replacements ...	500.00	—	675.73	175.73	—	More replacements
11.	Miscellaneous items shared with Estate :—						
	A. Dartonfield General Charges ...	23,739.00	—	28,711.97	4,972.97	—	Labourers' holiday pay and increased dearness allowance.
	B. Nivitigalakele General Charges ...	12,947.00	—	14,348.68	1,401.66	—	do
	C. Hedigalla General Charges ...	8,994.00	—	12,462.38	3,468.38	—	do
	D. Upkeep of Roads and Grounds ...	1,125.00	—	989.69	—	135.31	Economies.
	E. Factory Upkeep ...	1,075.00	—	3,393.08	2,318.08	—	Unexpected repairs to engine and rollers.
	F. Power Supply ...	7,266.00	—	7,395.61	129.61	—	New electrician appointed at higher salary.
12.	Contingencies :—						
	A. Contribution to London Advisory Committee ...	27,000.00	—	26,713.04	—	286.96	Difference in exchange.
	B. General Charges ...	1,000.00	—	2,593.65	1,593.65	—	More lawyers' fees.
	C. Insurance Charges ...	5,000.00	—	4,066.51	—	933.49	Non-completion of building programme.
	D. Staff Provident Fund ...	31,140.00	—	24,807.74	—	6,332.26	Non-employment of complete staff.
	E. Passages ...	15,000.00	—	15,000.00	—	—	—
	F. Entertainment Allowance ...	150.00	—	170.00	20.00	—	—
	G. War Allowance to Staff ...	54,450.00	—	55,406.25	956.25	—	Increased rates of allowance.
	H. Contribution to Medical Fund ...	2,150.00	—	1,628.00	—	522.00	Non-employment of complete staff.
13.	Depreciation ...	24,545.00	—	21,167.91	—	3,377.09	Overestimate.
14.	Planting Food Crops at Hedigalla ...	1,000.00	—	1,127.89	127.89	—	Smaller crop realised.
15.	Capital Account :—						
	A. Upkeep of Dartonfield Immature Areas ...	464.00	456.30	—	—	7.70	—
	B. Replanting 11 acres (Dartonfield) ...	3,494.00	4,047.44	—	553.44	—	Underestimate.
	C. Upkeep of Nivitigalakele Immature Areas ...	2,890.00	2,393.68	—	—	497.32	Economies.
	D. Upkeep of Hedigalla Immature Areas ...	6,093.00	5,468.66	—	—	624.34	do
	E. New Planting 60 acres (Hedigalla) ...	28,157.00	14,295.92	—	—	13,861.08	Work not complete.
	F. Junior Staff Bungalows (Dartonfield) ...	44,916.00	9,770.41	—	—	35,145.59	Only 1 bungalow built instead of 4.
	G. 2 Sets of Double Latrines for Lines (Dartonfield) ...	520.00	1,309.63	—	789.63	—	4 sets built instead of 2.
	H. Labourers' Cottages (Hedigalla) ...	16,000.00	8,316.70	—	—	7,683.30	Work not complete.
	I. Rice and Tool Store (Hedigalla) ...	5,642.00	150.00	—	—	5,492.00	do
	J. 1 Set of Double Latrines (Hedigalla) ...	260.00	519.60	—	259.60	—	2 sets built instead of 1.
	K. 1 Junior Staff Bungalow (Hedigalla) ...	11,000.00	564.64	—	—	10,435.36	Work not complete.
	L. Furniture and Fixed Equipment ...	6,725.00	4,524.18	—	—	2,200.82	Equipment for Research Assistants, not purchased.
	M. Labourers' & Attendants' Cottages (Dartonfield) ...	18,000.00	15,400.37	—	—	2,599.63	Furniture for attendants not supplied and other economies.
	N. Labourers' Cottages (Nivitigalakele) ...	8,000.00	8,024.40	—	24.40	—	—
	O. Secretary-Accountant's Bungalow ...	45,486.00	29,737.72	—	—	15,748.28	Payment not complete.
	P. Alterations to Laboratories ...	4,684.00	960.00	—	—	3,724.00	Part of work not undertaken owing to non-employment of Research Assistants.
	Q. Alterations in Experimental Factory ...	902.00	469.55	—	—	432.45	Part of work not undertaken owing to absence of Chemist on leave.
	R. Hedigalla Cart Road ...	8,348.00	11,093.88	—	2,745.88	—	Vote for 5th half-mile passed in 1948.
	S. Hedigalla K. P's Quarters ...	1,165.00	—	—	—	1,165.00	Work not undertaken.
	T. Schoolmaster's Quarters (Dartonfield) etc. ...	695.00	262.26	—	—	432.74	Work not complete.
	U. Hedigalla Conductor's Bungalow ...	327.00	—	—	—	327.00	Work not undertaken.
	V. Hedigalla Quadruple Cottages ...	498.00	—	—	—	498.00	do
	W. Dartonfield Carpenter's Shed ...	298.00	—	—	—	298.00	do
	X. Nivitigalakele Quadruple Cottages ...	498.00	—	—	—	498.00	do
	Y. Water and Power Supply (Dartonfield) ...	807.00	376.65	—	—	430.35	Work not complete.
	Z. New Storage Battery and National Engine ...	62,500.00	160.00	—	—	62,340.00	Machinery, etc. ordered, but payments not made.
2 (1)	Repairs to Manure Shed (Dartonfield) ...	585.00	—	—	—	585.00	Work not undertaken.
(2)	Rice and Tool Store (Nivitigalakele) ...	138.00	—	—	—	138.00	do

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